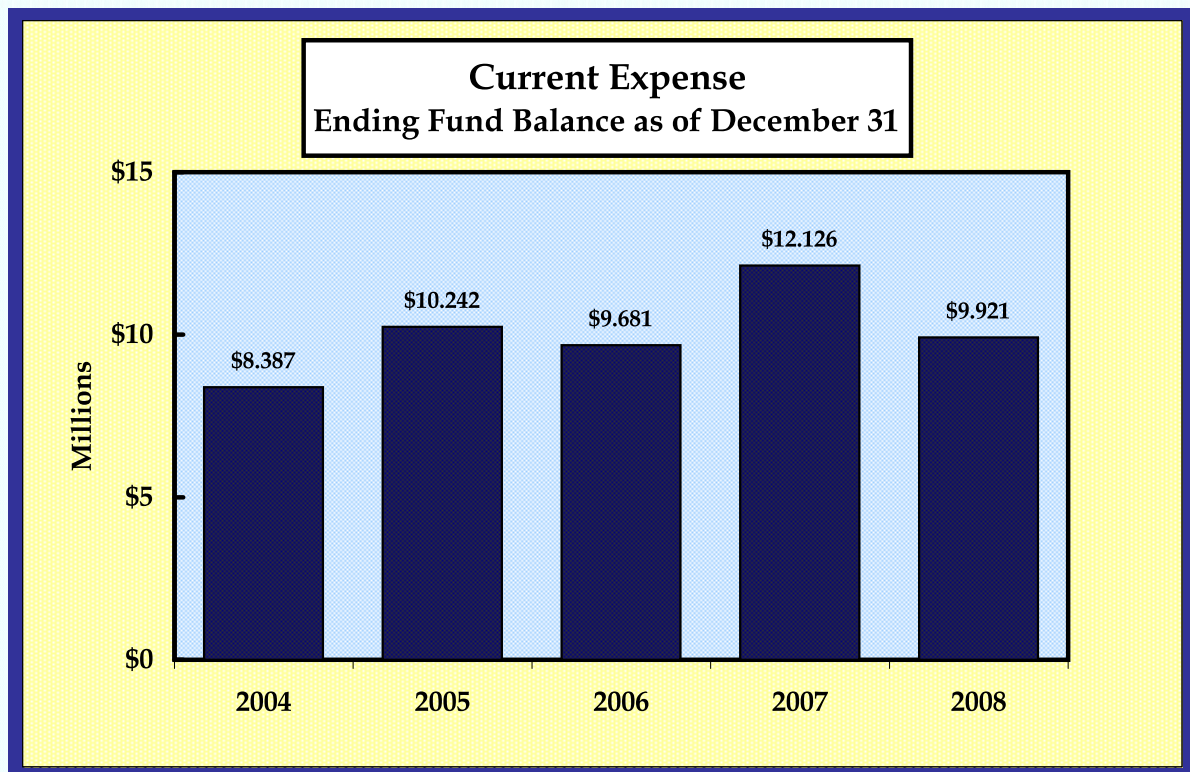


BENTON COUNTY, WASHINGTON

Monthly Financial Report



**For the Period Ended
December 31, 2008**

**Financial Report Prepared
by the Benton County Auditor's Office**

County Auditor: Bobbie Gagner

Chief Accountant: Van H. Pettey

BENTON COUNTY, WASHINGTON

Monthly Financial Report

Table of Contents

December, 2008

INTRODUCTION

Letter of Transmittal	1
-----------------------	---

COMPARATIVES

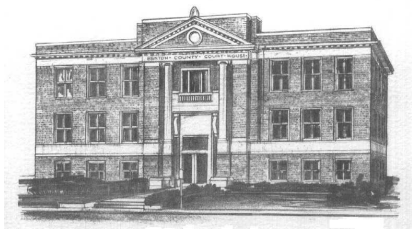
Comparative Balance Sheet - Current Expense	2
Monthly Accruals and Receivable Aging	3
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance - Current Expense	4
Comparative Schedule of Revenues - Current Expense	5
Comparative Schedule of Expenditures - Current Expense	7
Trend - 2008 to 2007, Revenues & Expenditures - Current Expense	15

BUDGET TO ACTUAL

Schedule of Revenues - Budget to Actual - Current Expense	16
Schedule of Expenditures - Budget to Actual - Current Expense	18
Trend - Budget to Actual, Revenues & Expenditures - Current Expense	26

SUPPLEMENTS AND CASH ACTIVITY

Summary of Budget Supplements and Budget Impacts	27
Listing of Budget Supplements - Current Expense	28
Listing of Budget Supplements - Special Revenue Funds	29
Listing of Budget Supplements - Internal Service	30
Schedule of Cash and Investment Activity - General & Special Revenue Funds	31
Schedule of Cash and Investment Activity - Other County Funds	34



BENTON COUNTY

BOBBIE GAGNER, AUDITOR



Brenda Chilton, Chief Deputy Auditor
Van H. Pettey, CPA, Chief Accountant
Patti McKelvy, Licensing/Recording Supervisor
Stuart Holmes, Election Supervisor

DATE: March 18, 2009

TO: Board of County Commissioners

FROM: Van H. Pettey, Chief Accountant

RE: Financial Report for the Month ended December 31, 2008.

The Benton County Auditor's Office has compiled the accompanying balance sheet and the related statements of income and expenditures.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they could influence a user's conclusions about the County's financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

This compilation does not replace the comprehensive annual financial report (CAFR) for the year-end reporting of the current expense fund. Please note there may be differences between the CAFR and this compilation caused by additional accruals or other adjustments to the final fund balance.

The financial summary for the month ended December 31, 2008: revenues are at \$53,159,679 and expenditures are at \$55,364,322.

With respect to last year, revenues increased 0.6%, or \$338,199 to \$53,159,679 for 2008, compared to \$52,821,479 for 2007. Expenditures increased 9.9%, or \$4,988,241 to \$55,364,322 for 2008, compared to \$50,376,081 for 2007.

With respect to this year's budget expectations, with 100.0% of the year completed, revenues are at 103.4% of original budget plus supplements and, expenditures are at 96.3% of original budget plus supplements.

If you have any questions regarding any of the information provided, please give me a call.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Balance Sheet

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008	2007	Increase (Decrease)	% Increase (Decrease)
ASSETS				
Cash	\$11,491,566	\$12,586,312	(\$1,094,746)	(8.7)%
Petty Cash	36,400	36,000	400	1.1%
Taxes Receivable	593,610	490,675	102,935	21.0%
Interest Receivable	149,644	262,160	(112,516)	(42.9)%
Accounts Receivable	351,716	319,076	32,639	10.2%
Due from Other Funds	9,786	277,833	(268,048)	(96.5)%
Due from Other Governmental Units	1,316,264	1,709,692	(393,429)	(23.0)%
Total Assets	<u>\$13,948,984</u>	<u>\$15,681,749</u>	<u>(\$1,732,765)</u>	<u>(11.0)%</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES				
Vouchers Payable	\$641,901	\$602,585	\$39,316	6.5%
Due to Other Funds	25,927	19,662	6,266	31.9%
Due to Other Governmental Units	0	0	0	na
Accrued Wages Payable	2,766,179	2,442,817	323,362	13.2%
Deferred Revenue	593,610	490,675	102,935	21.0%
Total Liabilities	<u>4,027,617</u>	<u>3,555,738</u>	<u>471,879</u>	<u>13.3%</u>
FUND BALANCE				
Reserve for Petty Cash	36,400	36,000	400	1.1%
Unreserved Fund Balance	<u>9,884,967</u>	<u>12,090,011</u>	<u>(2,205,043)</u>	<u>(18.2)%</u>
Total Fund Balance	<u>9,921,367</u>	<u>12,126,011</u>	<u>(2,204,643)</u>	<u>(18.2)%</u>
Total Liabilities and Fund Balance	<u>\$13,948,984</u>	<u>\$15,681,749</u>	<u>(\$1,732,765)</u>	<u>(11.0)%</u>

BENTON COUNTY, WASHINGTON

Current Expense

Monthly Accruals and Receivables Aging

Period Ended December 31, 2008

	Current	30 Days	60 Days	Total
Outstanding Jail Contract Billings (1 & 2)	\$563,012	\$0	\$0	\$563,012
Outstanding City Work Release Billings (3)	11,543	0	0	11,543
Outstanding D.O.E. Contract Billings (4)	0	0	0	0
Outstanding Law Enforcement Billings (5)	24,966	0	0	24,966
Outstanding Work Crew Billings (6)	18,200	6,653	0	24,853
Outstanding District Court Billings (7)	197,717	0	0	197,717
Outstanding Superior Court Billings (8)	99,949	0	0	99,949
Total	\$915,386	\$6,653	\$0	\$922,039

NOTE: This table includes the following:

- 1) Jail contract billings associated with the cities of Kennewick, W. Richland, Prosser and Richland.
- 2) Jail contract billings associated with Federal Marshals, ICE and DOC.
- 3) Work Release and Indigent Monitoring for the cities of Kennewick, W. Richland, Prosser and Richland.
- 4) DOE Sheriff contract billings.
- 5) Law enforcement contracts with Benton City and Energy Northwest.
- 6) Sheriff Work Crew billings.
- 7) District Court billings to the cities of Kennewick, W. Richland, Prosser and Richland.
- 8) Franklin County Superior Court billing.

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Statement of Revenues, Expenditures and Changes in Fund Balance

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
REVENUES				
Taxes	\$25,902,459	\$25,924,481	(\$22,022)	(0.1)%
Licenses and Permits	41,802	33,070	8,731	26.4%
Intergovernmental Revenues	15,855,577	14,683,920	1,171,656	8.0%
Charges for Services	3,870,306	3,834,126	36,181	0.9%
Fines and Forfeitures	2,738,271	2,680,186	58,086	2.2%
Miscellaneous Revenues	3,333,373	4,337,135	(1,003,763)	(23.1)%
Total Revenues	51,741,787	51,492,918	248,869	0.5%
EXPENDITURES				
General Government Services	20,500,535	18,827,400	1,673,135	8.9%
Public Safety	21,821,557	20,641,188	1,180,369	5.7%
Physical Environment	1,115,673	998,192	117,481	11.8%
Economic Environment	576,237	597,664	(21,427)	(3.6)%
Mental and Physical Health	974,895	687,374	287,520	41.8%
Culture and Recreation	476,718	455,541	21,177	4.6%
Capital Outlay	1,138,798	447,212	691,586	154.6%
Total Expenditures	46,604,413	42,654,572	3,949,841	9.3%
Excess (Deficiency) of Revenues over Expenditures	5,137,374	8,838,346	(3,700,972)	(41.9)%
OTHER FINANCING SOURCES (USES)				
Disposition of Fixed Assets	75,399	35,485	39,915	112.5%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Transfers Out	(8,759,909)	(7,721,509)	(1,038,400)	13.4%
Total Other Financing Sources (Uses)	(7,342,017)	(6,392,947)	(949,070)	14.8%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Uses	(2,204,643)	2,445,399	(4,650,042)	(190.2)%
Fund Balance, January 1	12,126,011	9,680,612	2,445,399	25.3%
Fund Balance, December 31	\$9,921,367	\$12,126,011	(\$2,204,643)	(18.2)%

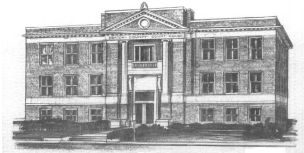
BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Revenues

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TAXES				
General Property Taxes	\$16,736,545	\$16,093,358	\$643,187	4.0%
Retail Sales and Use Taxes	7,471,737	8,063,181	(591,444)	(7.3)%
Excise Taxes	653,822	424,789	229,033	53.9%
Interest and Penalty on Taxes	1,040,355	1,343,153	(302,798)	(22.5)%
Total Taxes	25,902,459	25,924,481	(22,022)	(0.1)%
LICENSES AND PERMITS				
Business Licenses and Permits	0	0	0	na
Non-Business Licenses and Permits	41,802	33,070	8,731	26.4%
Total Licenses and Permits	41,802	33,070	8,731	26.4%
INTERGOVERNMENTAL REVENUES				
Federal Grants	262,183	264,346	(2,162)	(0.8)%
Federal Shared Revenues	99,687	62,564	37,123	59.3%
Federal Indirect Grants	900,148	737,494	162,654	22.1%
State Grants	897,704	391,673	506,031	129.2%
State Shared Revenues	1,035,759	1,038,700	(2,942)	(0.3)%
State Entitlements	988,352	942,576	45,777	4.9%
Interlocal Grants	0	0	0	na
Intergovernmental Service Revenues	11,671,743	11,246,567	425,176	3.8%
Total Intergovernmental Revenues	15,855,577	14,683,920	1,171,656	8.0%
CHARGES FOR SERVICES				
General Government	2,509,016	2,483,057	25,959	1.0%
Security of Persons and Property	754,389	731,509	22,879	3.1%
Physical Environment	0	0	0	na
Economic Environment	23,770	74,665	(50,895)	(68.2)%
Interfund Charges	583,132	544,894	38,237	7.0%
Total Charges for Services	\$3,870,306	\$3,834,126	\$36,181	0.9%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FINES AND FORFEITURES				
Felony/Misdemeanor Penalties	\$423,680	\$370,673	\$53,006	14.3%
Civil Penalties	14,217	17,951	(3,734)	(20.8)%
Non-Parking Infractions	1,091,761	1,178,024	(86,263)	(7.3)%
Criminal Traffic Penalties	459,171	437,745	21,426	4.9%
Non-Traffic Penalties	210,734	200,647	10,086	5.0%
Criminal Costs	538,710	475,146	63,564	13.4%
Total Fines and Forfeitures	2,738,271	2,680,186	58,086	2.2%
MISCELLANEOUS REVENUES				
Interest Earnings	2,949,229	3,809,469	(860,240)	(22.6)%
Rents and Royalties	211,148	6,124	205,024	3348.1%
Interfund/Interdepartmental	106,997	94,665	12,332	13.0%
Contributions & Donations	3,200	5,700	(2,500)	(43.9)%
Other Miscellaneous Revenues	62,799	421,177	(358,379)	(85.1)%
Total Miscellaneous Revenues	3,333,373	4,337,135	(1,003,763)	(23.1)%
SUB-TOTAL REV BEFORE OTHER	51,741,787	51,492,918	248,869	0.5%
OTHER FINANCING SOURCES				
Disposition of Fixed Assets	75,399	35,485	39,915	112.5%
Transfers In	1,342,492	1,293,077	49,415	3.8%
Total Other Financing Sources	1,417,891	1,328,562	89,330	6.7%
TOTAL REVENUES	\$53,159,679	\$52,821,479	\$338,199	0.6%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY COMMISSIONERS - 107				
Salaries & Wages	\$717,695	\$665,295	\$52,400	7.9%
Personnel Benefits	209,541	187,233	22,308	11.9%
Supplies	15,587	13,481	2,106	15.6%
Other Services and Charges	34,567	31,241	3,326	10.6%
Capital Outlay	17,472	0	17,472	na
Intergovernmental Services	5,497	0	5,497	na
Interfund Charges	100,931	92,811	8,119	8.7%
Total County Commissioners	1,101,289	990,060	111,229	11.2%
SUPERIOR COURT - 123				
Salaries & Wages	1,627,098	1,496,440	130,658	8.7%
Personnel Benefits	361,316	324,847	36,469	11.2%
Supplies	27,904	26,890	1,014	3.8%
Other Services and Charges	303,994	538,002	(234,008)	(43.5)%
Intergovernmental Services	9,352	7,494	1,858	24.8%
Interfund Charges	266,868	231,503	35,365	15.3%
Total Superior Court	2,596,533	2,625,175	(28,643)	(1.1)%
COUNTY CLERK - 106				
Salaries & Wages	1,041,634	990,560	51,074	5.2%
Personnel Benefits	399,639	360,189	39,450	11.0%
Supplies	25,064	30,097	(5,033)	(16.7)%
Other Services and Charges	194,763	209,752	(14,989)	(7.1)%
Interfund Charges	236,235	241,965	(5,730)	(2.4)%
Total County Clerk	1,897,334	1,832,563	64,771	3.5%
DISTRICT COURT - 111				
Salaries & Wages	1,705,457	1,590,890	114,567	7.2%
Personnel Benefits	555,407	498,695	56,712	11.4%
Supplies	66,446	64,910	1,536	2.4%
Other Services and Charges	1,041,240	920,276	120,964	13.1%
Interfund Charges	238,468	235,061	3,407	1.4%
Total District Court	\$3,607,018	\$3,309,833	\$297,185	9.0%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY AUDITOR - 102				
Salaries & Wages	\$727,945	\$707,971	\$19,974	2.8%
Personnel Benefits	264,377	244,402	19,975	8.2%
Supplies	9,566	7,229	2,337	32.3%
Other Services and Charges	40,705	41,060	(355)	(0.9)%
Interfund Charges	226,542	205,240	21,302	10.4%
Total County Auditor	1,269,135	1,205,902	63,233	5.2%
COUNTY TREASURER - 124				
Salaries & Wages	584,291	556,571	27,720	5.0%
Personnel Benefits	209,326	191,091	18,236	9.5%
Supplies	13,180	21,887	(8,707)	(39.8)%
Other Services and Charges	117,290	83,810	33,480	39.9%
Interfund Charges	231,776	221,551	10,224	4.6%
Capital Outlay	0	0	0	na
Total County Treasurer	1,155,863	1,074,911	80,952	7.5%
BOARD OF EQUALIZATION - 103				
Salaries & Wages	19,983	19,848	135	0.7%
Personnel Benefits	1,529	1,519	9	0.6%
Supplies	142	93	50	53.6%
Other Services and Charges	3,696	4,630	(934)	(20.2)%
Interfund Charges	4,183	4,651	(468)	(10.1)%
Total Board of Equalization	29,534	30,741	(1,208)	(3.9)%
COUNTY ASSESSOR - 101				
Salaries & Wages	1,132,174	1,123,185	8,989	0.8%
Personnel Benefits	397,658	370,840	26,818	7.2%
Supplies	25,011	15,238	9,773	64.1%
Other Services and Charges	26,811	60,241	(33,430)	(55.5)%
Interfund Charges	339,163	329,455	9,707	2.9%
Total County Assessor	\$1,920,816	\$1,898,959	\$21,857	1.2%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY PROSECUTING ATTORNEY - 117				
Salaries & Wages	\$2,511,080	\$2,422,551	\$88,529	3.7%
Personnel Benefits	805,818	746,507	59,311	7.9%
Supplies	59,665	41,324	18,341	44.4%
Other Services and Charges	201,503	178,116	23,387	13.1%
Interfund Charges	243,544	238,690	4,854	2.0%
Total Prosecuting Attorney	3,821,609	3,627,187	194,422	5.4%
PERSONNEL DEPARTMENT - 127				
Salaries & Wages	152,527	148,418	4,108	2.8%
Personnel Benefits	50,033	46,608	3,425	7.3%
Supplies	4,192	2,669	1,523	57.1%
Other Services and Charges	23,987	23,024	963	4.2%
Interfund Charges	22,268	23,906	(1,638)	(6.9)%
Total Personnel Department	253,008	244,626	8,382	3.4%
L.E.O.F.F. - 114				
Personnel Benefits	159,456	210,908	(51,452)	(24.4)%
Other Services and Charges	56,020	50,979	5,041	9.9%
Total L.E.O.F.F.	215,476	261,887	(46,411)	(17.7)%
GIS DEPARTMENT - 131				
Salaries & Wages	152,334	125,043	27,291	21.8%
Personnel Benefits	53,913	37,138	16,774	45.2%
Supplies	2,476	1,298	1,177	90.7%
Other Services and Charges	94,298	7,980	86,318	1081.7%
Interfund Charges	60,185	50,214	9,971	19.9%
Total GIS Department	363,205	221,674	141,532	63.8%
INDIGENT PUBLIC DEFENSE - 136				
Salaries & Wages	146,127	71,813	74,314	103.5%
Personnel Benefits	43,179	20,728	22,452	108.3%
Supplies	1,169	4,963	(3,794)	(76.4)%
Other Services and Charges	1,715,046	2,544	1,712,502	67327.8%
Interfund Charges	8,084	5,729	2,355	41.1%
Capital Outlay	1,292	8,483	(7,191)	(84.8)%
Total Indigent Public Defense	\$1,914,896	\$114,258	\$1,800,637	1575.9%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
NON-DEPARTMENTAL (510.00) - 115				
Personnel Benefits	\$80,183	\$0	\$80,183	na
Other Services and Charges	289,128	1,397,331	(1,108,203)	(79.3)%
Intergovernmental Services	4,097	250	3,847	1538.8%
Interfund Charges	176	526	(350)	(66.5)%
Total Non-Departmental (510.00)	373,583	1,398,106	(1,024,523)	(73.3)%
TOTAL GENERAL GOVERNMENT	20,500,535	18,827,400	1,673,135	8.9%
CIVIL SERVICE - 105				
Salaries & Wages	23,334	20,088	3,246	16.2%
Personnel Benefits	8,591	7,220	1,371	19.0%
Supplies	611	326	285	87.6%
Other Services and Charges	11,368	10,798	570	5.3%
Interfund Charges	1,783	375	1,408	375.4%
Total Civil Service	45,686	38,807	6,880	17.7%
COUNTY SHERIFF-ADMINISTRATION - 118				
Salaries & Wages	521,241	502,990	18,251	3.6%
Personnel Benefits	154,663	143,351	11,312	7.9%
Supplies	13,505	15,852	(2,347)	(14.8)%
Other Services and Charges	22,729	24,104	(1,375)	(5.7)%
Intergovernmental Services	716	813	(97)	(11.9)%
Interfund Charges	120,413	100,948	19,465	19.3%
Total County Sheriff-Administration	833,267	788,058	45,209	5.7%
COUNTY SHERIFF-PATROL - 121				
Salaries & Wages	3,183,909	3,077,374	106,535	3.5%
Personnel Benefits	914,484	857,131	57,352	6.7%
Supplies	300,872	312,600	(11,728)	(3.8)%
Other Services and Charges	190,830	135,337	55,493	41.0%
Intergovernmental Services	54,481	51,607	2,874	5.6%
Interfund Charges	540,643	506,928	33,714	6.7%
Capital Outlay	926,110	340,304	585,806	172.1%
Total County Sheriff-Patrol	\$6,111,328	\$5,281,281	\$830,047	15.7%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
COUNTY SHERIFF-TRAFFIC CONTROL - 125				
Salaries & Wages	\$265,561	\$248,107	\$17,454	7.0%
Personnel Benefits	77,049	71,711	5,338	7.4%
Supplies	29,722	24,430	5,292	21.7%
Other Services and Charges	4,078	3,079	999	32.4%
Intergovernmental Services	576	0	576	na
Interfund Charges	21,913	20,941	972	4.6%
Capital Outlay	34,862	33,670	1,192	3.5%
Total County Sheriff-Traffic Control	433,762	401,938	31,824	7.9%
COUNTY SHERIFF-CUSTODY - 120				
Salaries & Wages	8,025,907	7,553,793	472,113	6.3%
Personnel Benefits	2,749,544	2,567,563	181,981	7.1%
Supplies	502,920	450,332	52,588	11.7%
Other Services and Charges	1,612,358	1,601,739	10,620	0.7%
Intergovernmental Services	161,646	146,146	15,500	10.6%
Interfund Charges	1,114,714	1,079,810	34,904	3.2%
Capital Outlay	159,062	31,109	127,953	411.3%
Total County Sheriff-Custody	14,326,151	13,430,492	895,660	6.7%
COUNTY SHERIFF C & R - 119				
Salaries & Wages	273,752	202,777	70,975	35.0%
Personnel Benefits	107,327	77,599	29,728	38.3%
Supplies	7,131	7,274	(143)	(2.0)%
Other Services and Charges	20,013	28,363	(8,350)	(29.4)%
Intergovernmental Services	716,844	717,961	(1,117)	(0.2)%
Interfund Charges	31,862	36,616	(4,754)	(13.0)%
Total County Sheriff-C & R	1,156,929	1,070,589	86,340	8.1%
NON-DEPARTMENTAL (520.00)				
Intergovernmental Services	34,467	35,107	(640)	(1.8)%
Total Non-Departmental (520.00)	34,467	35,107	(640)	(1.8)%
TOTAL PUBLIC SAFETY	\$21,821,557	\$20,641,188	\$1,180,369	5.7%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
FACILITIES DEPARTMENT - 110				
Salaries & Wages	\$394,282	\$345,815	\$48,467	14.0%
Personnel Benefits	145,768	121,436	24,332	20.0%
Supplies	73,108	80,337	(7,229)	(9.0)%
Other Services and Charges	386,969	314,285	72,684	23.1%
Interfund Charges	85,842	105,430	(19,588)	(18.6)%
Capital Outlay	0	33,647	(33,647)	(100.0)%
Total Facilities Department	1,085,969	1,000,950	85,019	8.5%
NON-DEPARTMENTAL (530.00)				
Intergovernmental Services	28,597	28,499	98	0.3%
Interfund Payments	1,107	2,390	(1,283)	(53.7)%
Total Non-Departmental (530.00)	29,704	30,889	(1,185)	(3.8)%
TOTAL PHYSICAL ENVIRONMENT	1,115,673	998,192	117,481	11.8%
PLANNING DEPARTMENT - 116				
Salaries & Wages	339,361	374,855	(35,494)	(9.5)%
Personnel Benefits	109,394	116,721	(7,327)	(6.3)%
Supplies	7,605	6,276	1,329	21.2%
Other Services and Charges	53,304	31,909	21,395	67.0%
Interfund Charges	66,572	67,903	(1,330)	(2.0)%
Total Planning Department	576,237	597,664	(21,427)	(3.6)%
TOTAL ECONOMIC ENVIRONMENT	576,237	597,664	(21,427)	(3.6)%
COUNTY CORONER - 109				
Salaries & Wages	133,539	141,573	(8,034)	(5.7)%
Personnel Benefits	40,121	39,342	780	2.0%
Supplies	13,723	13,204	519	3.9%
Other Services and Charges	101,199	80,724	20,475	25.4%
Interfund Charges	35,634	34,784	850	2.4%
Capital Outlay	0	0	0	na
Total County Coroner	\$324,216	\$309,626	\$14,589	4.7%

BENTON COUNTY, WASHINGTON

Current Expense

Comparative Schedule of Expenditures (Continued)

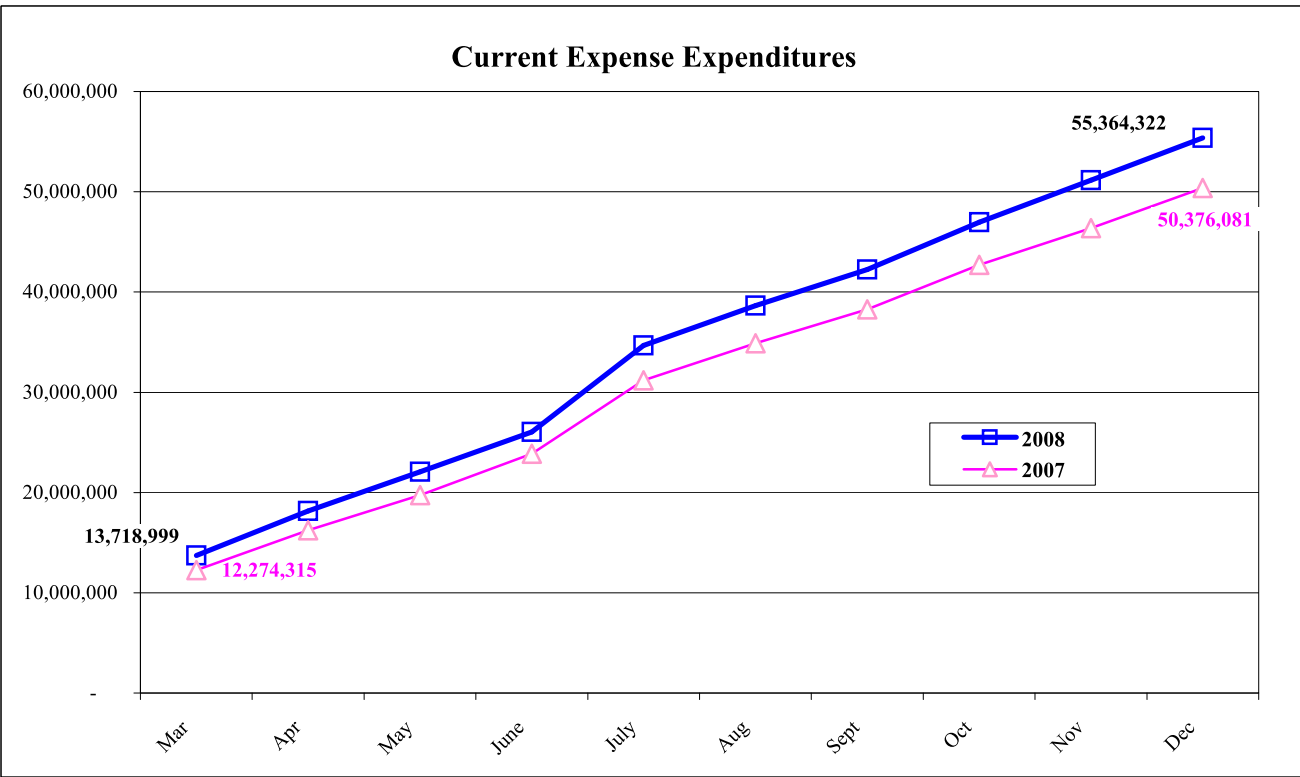
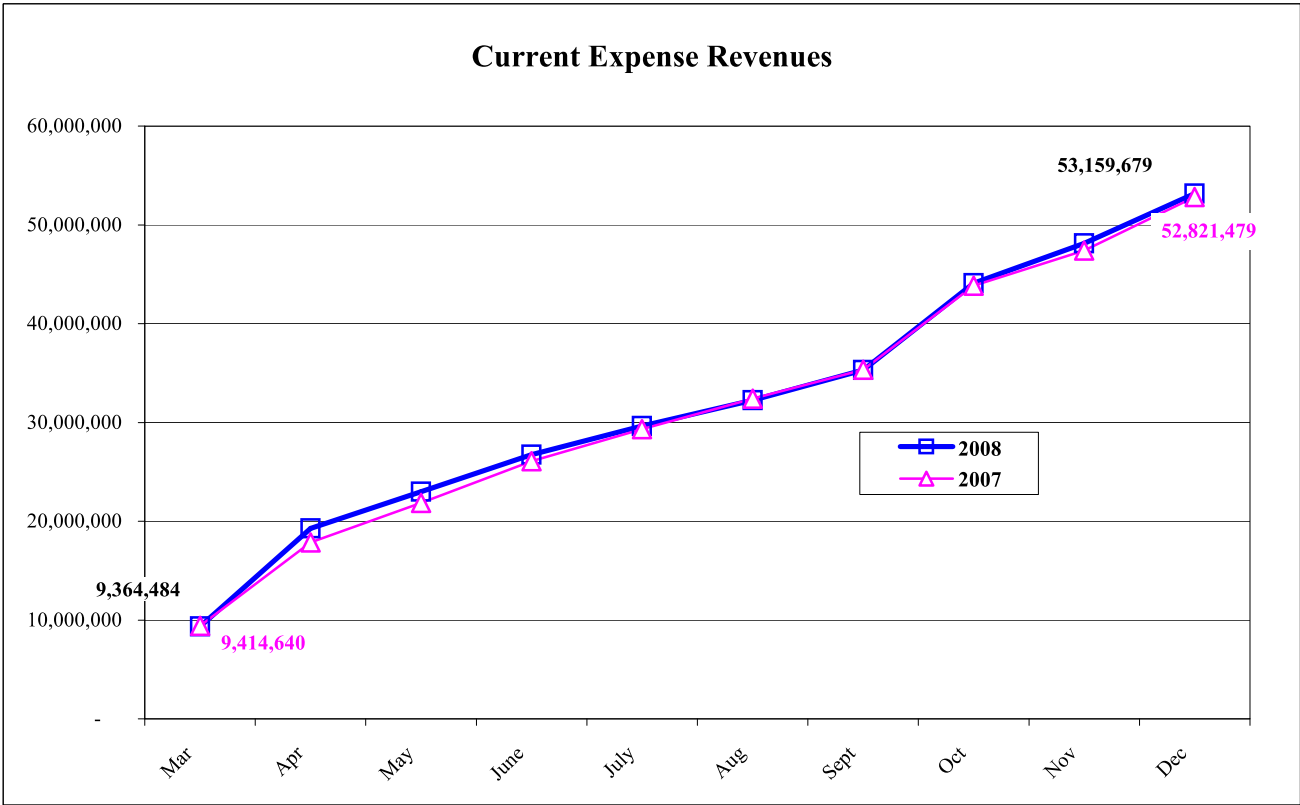
Period Ended December 31, 2008 (With Comparative Totals for Period Ended December 31, 2007)

	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
TB HOSPITAL (BF HEALTH) - 129				
Supplies	\$1,524	\$4,635	(\$3,111)	(67.1)%
Other Services and Charges	3,101	3,958	(857)	(21.6)%
Intergovernmental Services	46,875	50,781	(3,906)	(7.7)%
Total TB Hospital (BF Health)	51,500	59,375	(7,875)	(13.3)%
NON-DEPARTMENTAL (560.00)				
Intergovernmental Services	599,179	318,373	280,806	88.2%
Total Non-Departmental (560.00)	599,179	318,373	280,806	88.2%
TOTAL MENTAL & PHYSICAL HEALTH	974,895	687,374	287,520	41.8%
WSU EXTENSION - 108				
Salaries & Wages	76,376	68,605	7,771	11.3%
Personnel Benefits	19,285	18,415	870	4.7%
Supplies	17,434	15,753	1,681	10.7%
Other Services and Charges	101,401	98,027	3,374	3.4%
Interfund Charges	36,685	34,659	2,026	5.8%
Total WSU Extension	251,181	235,459	15,722	6.7%
PARKS DEPARTMENT - 126				
Salaries & Wages	126,301	120,096	6,205	5.2%
Personnel Benefits	41,801	38,418	3,383	8.8%
Supplies	20,527	20,826	(299)	(1.4)%
Other Services and Charges	21,613	23,749	(2,136)	(9.0)%
Interfund Charges	15,295	16,993	(1,698)	(10.0)%
Capital Outlay	0	0	0	na
Total Parks Department	225,537	220,083	5,455	2.5%
NON-DEPARTMENTAL (570.00)				
Supplies	0	0	0	na
Other Services and Charges	0	0	0	na
Total Non-Departmental (570.00)	0	0	0	na
TOTAL CULTURE & RECREATION	\$476,718	\$455,541	\$21,177	4.6%



	2008 Actual	2007 Actual	Increase (Decrease)	% Increase (Decrease)
SUB-TOTAL BEFORE OTHER	\$45,465,615	\$42,207,360	\$3,258,255	7.7%
CAPITAL OUTLAY				
General Government	18,764	8,483	10,282	121.2%
Public Safety	1,120,034	405,083	714,951	176.5%
Physical Environment	0	33,647	(33,647)	(100.0)%
Economic Environment	0	0	0	na
Mental & Physical Health	0	0	0	na
Culture & Recreation	0	0	0	na
Total Capital Outlay	1,138,798	447,212	691,586	154.6%
TRANSFERS OUT				
Sustainable Development	293,321	0	293,321	na
Park Development	0	0	0	na
Election Reserve	533,720	533,720	0	0.0%
Juvenile Center	3,737,662	3,601,770	135,892	3.8%
Jail Depreciation	115,700	114,365	1,335	1.2%
Capital Projects	3,524,703	1,542,972	1,981,731	128.4%
Protective Inspection Fund	22,902	22,150	752	3.4%
Fairgrounds O & M	0	220,425	(220,425)	(100.0)%
JC Bond	0	0	0	na
Alcohol Excise to H. Svcs	2,538	3,484	(946)	(27.1)%
Justice Center Bond Fund	521,014	1,586,542	(1,065,528)	(67.2)%
Domestic Violence Assessment Fund	8,349	0	8,349	na
Historical Document Preservation	0	96,081	(96,081)	(100.0)%
Total Transfers Out	8,759,909	7,721,509	1,038,400	13.4%
TOTAL EXPENDITURES	\$55,364,322	\$50,376,081	\$4,988,241	9.9%

COMPARATIVE 2008 vs. 2007



BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual

Period Ended December 31, 2008 (Time Elapsed: 100.0%)



	2008 Budget	2008 Actual	Percentage Received
TAXES			
General Property Taxes	\$17,095,446	\$16,736,545	97.9%
Retail Sales and Use Taxes	7,013,500	7,471,737	106.5%
Excise Taxes	410,000	653,822	159.5%
Interest and Penalty on Taxes	1,300,000	1,040,355	80.0%
Total Taxes	25,818,946	25,902,459	100.3%
LICENSES AND PERMITS			
Non-Business Licenses and Permits	39,900	41,802	104.8%
Total Licenses and Permits	39,900	41,802	104.8%
INTERGOVERNMENTAL REVENUES			
Federal Direct Grants	380,801	262,183	68.9%
Federal Entitlements, Impacts	62,400	99,687	159.8%
Federal Indirect Grants	814,675	900,148	110.5%
State Grants	651,275	897,704	137.8%
State Shared Revenues	1,065,332	1,035,759	97.2%
State Entitlements	966,343	988,352	102.3%
Intergovernmental Service Revenues	11,652,446	11,671,743	100.2%
Total Intergovernmental Revenues	15,593,272	15,855,577	101.7%
CHARGES FOR SERVICES			
General Government	2,449,412	2,509,016	102.4%
Security of Persons and Property	743,387	754,389	101.5%
Physical Environment	0	0	na
Economic Environment	39,800	23,770	59.7%
Interfund Charges	585,134	583,132	99.7%
Total Charges for Services	\$3,817,733	\$3,870,306	101.4%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Revenues - Budget to Actual (Continued)

Period Ended December 31, 2008 (Time Elapsed: 100.0%)

	2008 Budget	2008 Actual	Percentage Received
FINES AND FORFEITURES			
Felony/Misdemeanor Penalties	\$331,522	\$423,680	127.8%
Civil Penalties	17,500	14,217	81.2%
Civil Infraction Penalties	1,000,000	1,091,761	109.2%
Criminal Traffic Penalties	396,500	459,171	115.8%
Non-Traffic Penalties	187,400	210,734	112.5%
Criminal Costs	413,250	538,710	130.4%
Total Fines and Forfeitures	2,346,172	2,738,271	116.7%
MISCELLANEOUS REVENUES			
Interest Earnings	1,956,000	2,949,229	150.8%
Rents and Royalties	4,006	211,148	5270.8%
Interfund/Interdepartmental	355,797	106,997	30.1%
Contributions & Donations	6,700	3,200	47.8%
Other Miscellaneous Revenues	49,075	62,799	128.0%
Total Miscellaneous Revenues	2,371,578	3,333,373	140.6%
SUB-TOTAL REV BEFORE OTHER	49,987,601	51,741,787	103.5%
OTHER FINANCING SOURCES			
Disposition of Fixed Assets	1,250	75,399	6032.0%
Transfers In	1,399,937	1,342,492	95.9%
Total Other Financing Sources	1,401,187	1,417,891	101.2%
TOTAL REVENUES	\$51,388,788	\$53,159,679	103.4%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual

Period Ended December 31, 2008 (Time Elapsed: 100.0%)



	2008 Budget	2008 Actual	Percentage Used
COUNTY COMMISSIONERS - 107			
Salaries & Wages	\$718,290	\$717,695	99.9%
Personnel Benefits	209,586	209,541	100.0%
Supplies	11,719	15,587	133.0%
Other Services and Charges	41,031	34,567	84.2%
Capital Outlay	17,673	17,472	98.9%
Intergovernmental Services	5,497	5,497	100.0%
Interfund Charges	153,219	100,931	65.9%
Total County Commissioners	1,157,015	1,101,289	95.2%
SUPERIOR COURT - 123			
Salaries & Wages	1,628,269	1,627,098	99.9%
Personnel Benefits	365,842	361,316	98.8%
Supplies	29,200	27,904	95.6%
Other Services and Charges	333,796	303,994	91.1%
Intergovernmental Services	9,002	9,352	103.9%
Interfund Charges	267,185	266,868	99.9%
Total Superior Court	2,633,294	2,596,533	98.6%
COUNTY CLERK - 106			
Salaries & Wages	1,067,907	1,041,634	97.5%
Personnel Benefits	406,671	399,639	98.3%
Supplies	26,346	25,064	95.1%
Other Services and Charges	263,800	194,763	73.8%
Interfund Charges	234,960	236,235	100.5%
Total County Clerk	1,999,684	1,897,334	94.9%
DISTRICT COURT - 111			
Salaries & Wages	1,760,800	1,705,457	96.9%
Personnel Benefits	571,051	555,407	97.3%
Supplies	75,220	66,446	88.3%
Other Services and Charges	1,025,783	1,041,240	101.5%
Interfund Charges	237,656	238,468	100.3%
Total District Court	\$3,670,510	\$3,607,018	98.3%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended December 31, 2008 (Time Elapsed: 100.0%)

	2008 Budget	2008 Actual	Percentage Used
COUNTY AUDITOR - 102			
Salaries & Wages	\$754,095	\$727,945	96.5%
Personnel Benefits	271,422	264,377	97.4%
Supplies	9,567	9,566	100.0%
Other Services and Charges	44,507	40,705	91.5%
Interfund Charges	226,913	226,542	99.8%
Total County Auditor	1,306,504	1,269,135	97.1%
COUNTY TREASURER - 124			
Salaries & Wages	609,209	584,291	95.9%
Personnel Benefits	215,346	209,326	97.2%
Supplies	13,815	13,180	95.4%
Other Services and Charges	97,527	117,290	120.3%
Interfund Charges	611,776	231,776	37.9%
Total County Treasurer	1,547,673	1,155,863	74.7%
BOARD OF EQUALIZATION - 103			
Salaries & Wages	25,686	19,983	77.8%
Personnel Benefits	1,965	1,529	77.8%
Supplies	200	142	71.2%
Other Services and Charges	5,161	3,696	71.6%
Interfund Charges	4,183	4,183	100.0%
Total Board of Equalization	37,195	29,534	79.4%
COUNTY ASSESSOR - 101			
Salaries & Wages	1,176,106	1,132,174	96.3%
Personnel Benefits	413,921	397,658	96.1%
Supplies	31,007	25,011	80.7%
Other Services and Charges	48,688	26,811	55.1%
Interfund Charges	549,907	339,163	61.7%
Total County Assessor	\$2,219,629	\$1,920,816	86.5%



	2008 Budget	2008 Actual	Percentage Used
COUNTY PROSECUTING ATTORNEY - 117			
Salaries & Wages	\$2,562,186	\$2,511,080	98.0%
Personnel Benefits	820,896	805,818	98.2%
Supplies	35,986	59,665	165.8%
Other Services and Charges	238,998	201,503	84.3%
Interfund Charges	243,544	243,544	100.0%
Total Prosecuting Attorney	3,901,610	3,821,609	97.9%
PERSONNEL DEPARTMENT - 127			
Salaries & Wages	153,023	152,527	99.7%
Personnel Benefits	50,018	50,033	100.0%
Supplies	5,500	4,192	76.2%
Other Services and Charges	26,886	23,987	89.2%
Interfund Charges	21,963	22,268	101.4%
Total Personnel Department	257,390	253,008	98.3%
L.E.O.F.F. - 114			
Personnel Benefits	181,452	159,456	87.9%
Other Services and Charges	52,150	56,020	107.4%
Total L.E.O.F.F.	233,602	215,476	92.2%
GIS DEPARTMENT - 131			
Salaries & Wages	152,430	152,334	99.9%
Personnel Benefits	54,284	53,913	99.3%
Supplies	2,100	2,476	117.9%
Other Services and Charges	95,703	94,298	98.5%
Interfund Charges	61,459	60,185	97.9%
Total GIS Department	365,976	363,205	99.2%
INDIGENT PUBLIC DEFENSE - 136			
Salaries & Wages	155,579	146,127	93.9%
Personnel Benefits	46,100	43,179	93.7%
Supplies	3,837	1,169	30.5%
Other Services and Charges	1,719,339	1,715,046	99.8%
Interfund Charges	7,035	8,084	114.9%
Capital outlay	1,292	1,292	100.0%
Total Indigent Public Defense	\$1,933,182	\$1,914,896	99.1%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended December 31, 2008 (Time Elapsed: 100.0%)

	2008 Budget	2008 Actual	Percentage Used
NON-DEPARTMENTAL (510.00) - 115			
Personnel Benefits	\$95,400	\$80,183	84.0%
Other Services and Charges	353,829	289,128	81.7%
Intergovernmental Services	5,200	4,097	78.8%
Interfund Charges	0	176	na
Total Non-Departmental (510.00)	454,429	373,583	82.2%
TOTAL GENERAL GOVERNMENT	21,698,728	20,500,535	94.5%
CIVIL SERVICE - 105			
Salaries & Wages	23,193	23,334	100.6%
Personnel Benefits	8,587	8,591	100.0%
Supplies	3,000	611	20.4%
Other Services and Charges	35,555	11,368	32.0%
Interfund Charges	1,987	1,783	89.7%
Total Civil Service	72,322	45,686	63.2%
COUNTY SHERIFF-ADMINISTRATION - 118			
Salaries & Wages	527,020	521,241	98.9%
Personnel Benefits	160,800	154,663	96.2%
Supplies	15,435	13,505	87.5%
Other Services and Charges	30,310	22,729	75.0%
Intergovernmental Services	724	716	98.9%
Interfund Charges	120,155	120,413	100.2%
Total County Sheriff-Administration	854,444	833,267	97.5%
COUNTY SHERIFF-PATROL - 121			
Salaries & Wages	3,263,034	3,183,909	97.6%
Personnel Benefits	944,465	914,484	96.8%
Supplies	325,499	300,872	92.4%
Other Services and Charges	208,803	190,830	91.4%
Intergovernmental Services	52,802	54,481	103.2%
Interfund Charges	546,295	540,643	99.0%
Capital Outlay	935,977	926,110	98.9%
Total County Sheriff-Patrol	\$6,276,875	\$6,111,328	97.4%



	2008 Budget	2008 Actual	Percentage Used
COUNTY SHERIFF-TRAFFIC CONTROL - 125			
Salaries & Wages	\$275,923	\$265,561	96.2%
Personnel Benefits	77,087	77,049	100.0%
Supplies	22,747	29,722	130.7%
Other Services and Charges	8,115	4,078	50.3%
Intergovernmental Services	576	576	100.0%
Interfund Charges	21,544	21,913	101.7%
Capital Outlay	36,580	34,862	95.3%
Total County Sheriff-Traffic Control	442,572	433,762	98.0%
COUNTY SHERIFF-CUSTODY - 120			
Salaries & Wages	8,145,900	8,025,907	98.5%
Personnel Benefits	2,804,106	2,749,544	98.1%
Supplies	530,531	502,920	94.8%
Other Services and Charges	1,693,680	1,612,358	95.2%
Intergovernmental Services	165,299	161,646	97.8%
Interfund Charges	1,131,544	1,114,714	98.5%
Capital Outlay	159,870	159,062	99.5%
Total County Sheriff-Custody	14,630,930	14,326,151	97.9%
COUNTY SHERIFF-C & R - 119			
Salaries & Wages	290,873	273,752	94.1%
Personnel Benefits	111,959	107,327	95.9%
Supplies	6,906	7,131	103.3%
Other Services and Charges	20,213	20,013	99.0%
Intergovernmental Services	712,069	716,844	100.7%
Interfund Charges	32,060	31,862	99.4%
Total County Sheriff-C & R	1,174,080	1,156,929	98.5%
NON-DEPARTMENTAL (520.00) - 115			
Intergovernmental Services	38,287	34,467	90.0%
Total Non-Departmental (520.00)	38,287	34,467	90.0%
TOTAL PUBLIC SAFETY	\$22,357,083	\$21,821,557	97.6%

BENTON COUNTY, WASHINGTON

Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended December 31, 2008 (Time Elapsed: 100.0%)

	2008 Budget	2008 Actual	Percentage Used
FACILITIES DEPARTMENT - 110			
Salaries & Wages	\$394,292	\$394,282	100.0%
Personnel Benefits	144,211	145,768	101.1%
Supplies	87,570	73,108	83.5%
Other Services and Charges	593,675	386,969	65.2%
Interfund Charges	85,867	85,842	100.0%
Capital Outlay	0	0	na
Total Facilities Department	1,305,615	1,085,969	83.2%
NON-DEPARTMENTAL (530.00) - 115			
Intergovernmental Services	28,598	28,597	100.0%
Interfund Payments	2,400	1,107	46.1%
Total Non-Departmental (530.00)	30,998	29,704	95.8%
TOTAL PHYSICAL ENVIRONMENT	1,336,613	1,115,673	83.5%
PLANNING DEPARTMENT - 116			
Salaries & Wages	385,604	339,361	88.0%
Personnel Benefits	127,312	109,394	85.9%
Supplies	8,235	7,605	92.4%
Other Services and Charges	69,405	53,304	76.8%
Interfund Charges	66,684	66,572	99.8%
Total Planning Department	657,240	576,237	87.7%
TOTAL ECONOMIC ENVIRONMENT	\$657,240	\$576,237	87.7%



	2008 Budget	2008 Actual	Percentage Used
COUNTY CORONER - 109			
Salaries & Wages	\$143,867	\$133,539	92.8%
Personnel Benefits	43,092	40,121	93.1%
Supplies	13,104	13,723	104.7%
Other Services and Charges	95,535	101,199	105.9%
Interfund Charges	35,634	35,634	100.0%
Capital Outlay	0	0	na
Total County Coroner	331,232	324,216	97.9%
TB HOSPITAL (BF HEALTH) - 129			
Supplies	13,750	1,524	11.1%
Other Services and Charges	11,250	3,101	27.6%
Intergovernmental Services	46,875	46,875	100.0%
Total TB Hospital (BF Health)	71,875	51,500	71.7%
NON-DEPARTMENTAL (560.00)			
Intergovernmental Services	599,179	599,179	100.0%
Total Non-Departmental (560.00)	599,179	599,179	100.0%
TOTAL MENTAL & PHYSICAL HEALTH	1,002,286	974,895	97.3%
WSU EXTENSION - 108			
Salaries & Wages	85,840	76,376	89.0%
Personnel Benefits	21,693	19,285	88.9%
Supplies	11,875	17,434	146.8%
Other Services and Charges	100,235	101,401	101.2%
Interfund Charges	36,685	36,685	100.0%
Total WSU Extension	\$256,328	\$251,181	98.0%

BENTON COUNTY, WASHINGTON

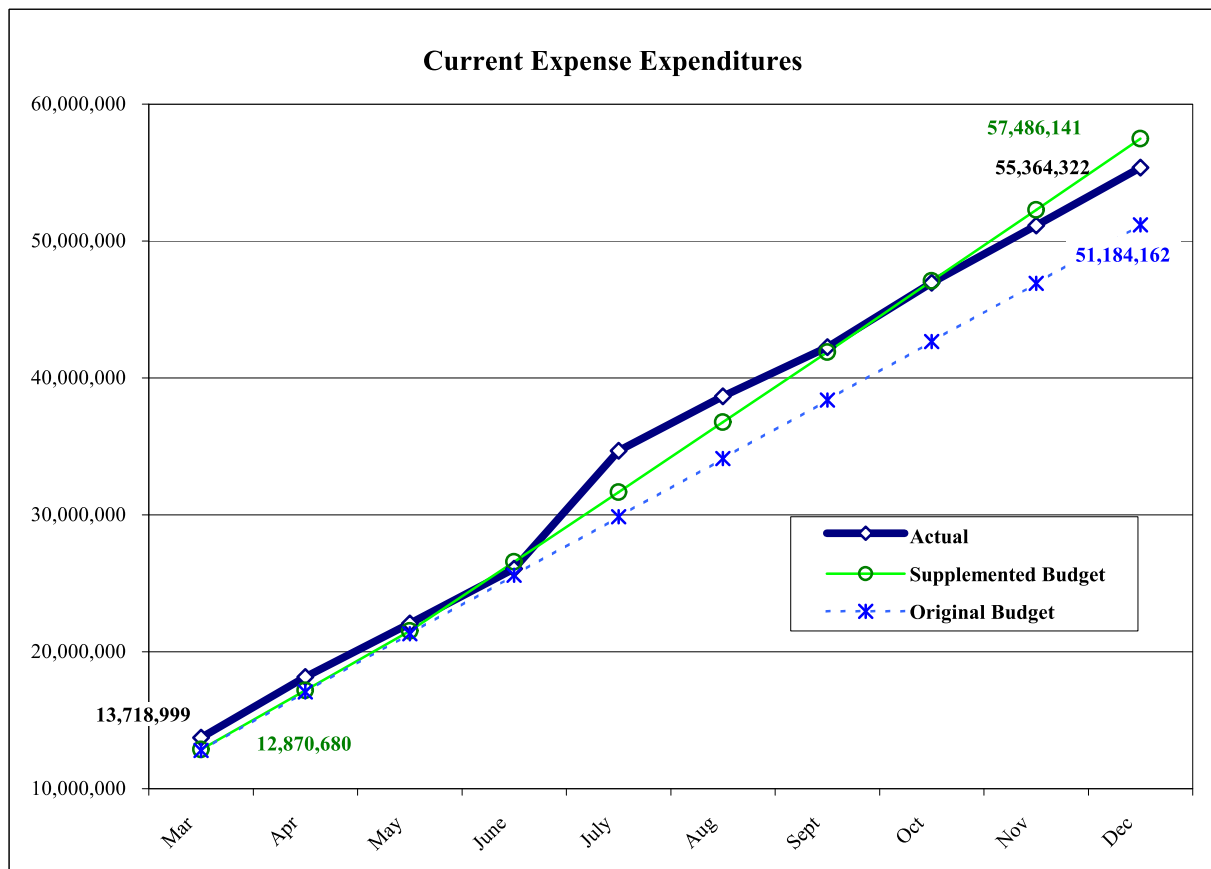
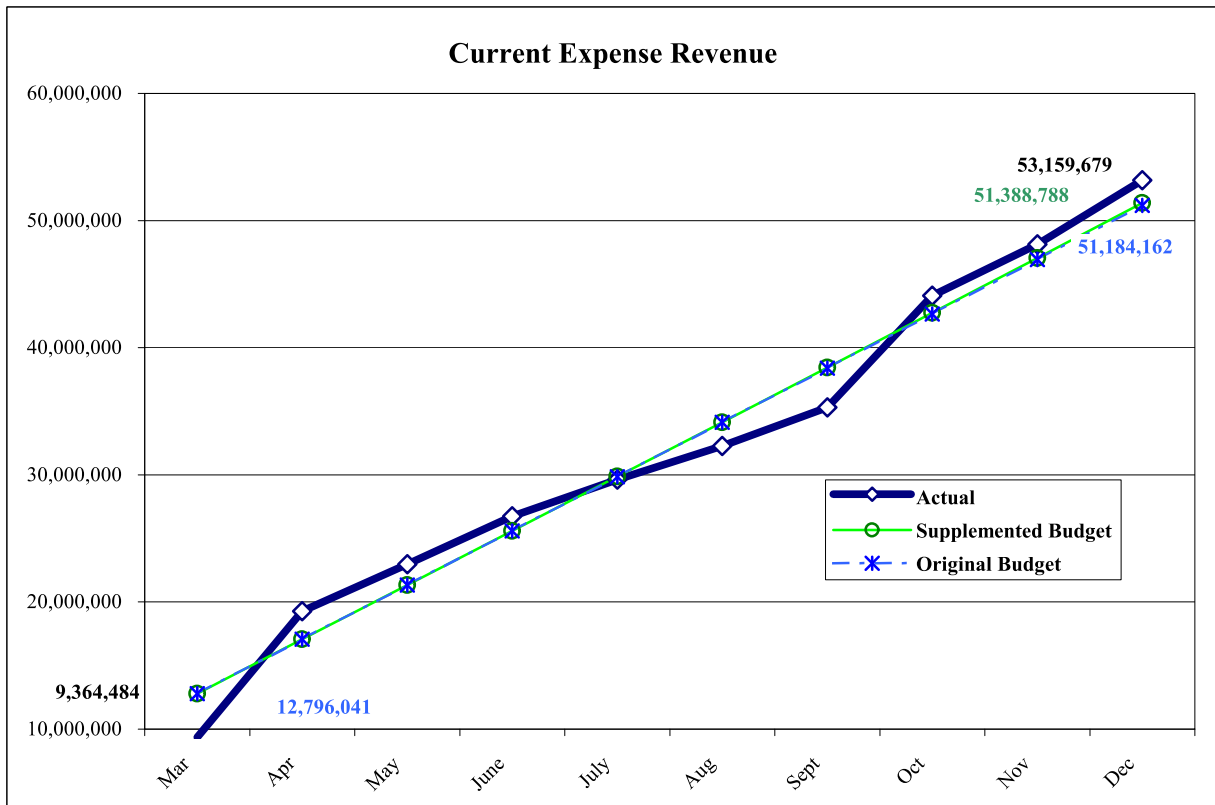
Current Expense

Schedule of Expenditures - Budget to Actual (Continued)

Period Ended December 31, 2008 (Time Elapsed: 100.0%)

	2008 Budget	2008 Actual	Percentage Used
PARKS DEPARTMENT - 126			
Salaries & Wages	\$126,130	\$126,301	100.1%
Personnel Benefits	41,772	41,801	100.1%
Supplies	25,394	20,527	80.8%
Other Services and Charges	23,220	21,613	93.1%
Interfund Charges	15,295	15,295	100.0%
Capital Outlay	0	0	na
Total Parks Department	231,811	225,537	97.3%
NON-DEPARTMENTAL (570.00) - 115			
Supplies	0	0	na
Total Non-Departmental (570.00)	0	0	na
TOTAL CULTURE & RECREATION	488,139	476,718	97.7%
SUB-TOTAL BEFORE OTHER	47,540,089	45,465,615	95.6%
CAPITAL OUTLAY			
General Government	18,965	18,764	98.9%
Public Safety	1,132,427	1,120,034	98.9%
Physical Environment	0	0	na
Culture & Recreation	0	0	na
Total Capital Outlay	1,151,392	1,138,798	98.9%
TRANSFERS OUT			
Sustainable Development	293,321	293,321	100.0%
Election Reserve	533,720	533,720	100.0%
Juvenile Center	3,770,647	3,737,662	99.1%
Jail Depreciation	116,004	115,700	99.7%
Capital Acquisition	3,524,703	3,524,703	100.0%
Protective Inspection Fund	22,902	22,902	100.0%
Fairgrounds O & M	0	0	na
JC Bond	521,014	521,014	100.0%
Alcohol Excise to H. Svcs	4,000	2,538	63.5%
Historical Document Preservation	0	0	na
Domestic Violence Assessment	8,349	8,349	100.0%
Total Transfers Out	8,794,660	8,759,909	99.6%
TOTAL EXPENDITURES	\$57,486,141	\$55,364,322	96.3%

2008 ACTUAL vs. BUDGET



BENTON COUNTY, WASHINGTON

County Funds

Summary of Budget Supplements and Budget Impact

For the Period Ended December 31, 2008



Fund Number	Fund Name	Estimated Beginning Fund Balance plus Revenues	Changes to Estimated Revenues	Original Budget Appropriations	Changes to Original Budget Appropriations	Original Estimated Ending Fund Balance	Net Change to Ending Fund Balance
0000-101	Current Expense	\$57,484,162	\$204,626	\$51,184,162	\$6,301,979	\$6,300,000	(\$6,097,353)
0115-101	Juvenile Center	8,659,535	126,976	8,185,270	215,481	474,265	(88,505)
0120-101	Crime Victim	297,907	17,212	248,799	18,241	49,108	(1,029)
0146-101	Clerk Collection	591,850	40,767	326,359	40,767	265,491	0
0154101	Homeless Hosuing	430,000	278,960	161,400	278,960	268,600	0
0156101	Trial Court Improvement	120,446	0	34,480	100,116	85,966	(100,116)
0205201	96 Juv & Refunding Bond	622,241	0	0	622,241	622,241	(622,241)
0502-101	Central Services	\$4,061,745	144,056	\$3,822,389	144,056	\$239,356	\$0
Totals			<u>\$812,597</u>		<u>\$7,721,841</u>		

BENTON COUNTY, WASHINGTON

Current Expense 0000-101

Listing of Budget Supplements

For the Period Ended December 31, 2008

				Estimated Revenues			
Resolution Number	Department Number	Department Name	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
08-134	115	Non-Departmental	\$8,349	288.00	Fund Balance	\$0	\$8,349
08-353	115	Non-Departmental	399,040	288.00	Fund Balance	0	399,040
08-499	120	Sheriff Custody	36,325	288.00	Fund Balance	0	36,325
08-500	121	Sheriff Patrol	324,539	288.00 333.97.0740	Fund Balance Law Enforcement Grant	0 39,000	285,539
08-554	117	Prosecuting Attorney	5,575	288.00	Fund Balance	0	5,575
08-555	118	Sheriff Administration	5,575	288.00	Fund Balance	0	5,575
08-556	120	Sheriff Custody	5,576	288.00	Fund Balance	0	5,576
08-557	136	Public Defense	586,063	288.00	Fund Balance	0	586,063
08-558	123	Superior Court	12,700	288.00 367.00.0002	Fund Balance Donation	0 700	12,000
08-632	115	Non-Departmental	4,295,717	288.00	Fund Balance	0	4,295,717
08-657	115	Non-Departmental	281,593	288.00	Fund Balance	0	281,593
08-728	117	Prosecuting Attorney	41,001	288.00	Fund Balance	0	41,001
08-755	121	Sheriff Patrol	80,166	331.16.7103 334.01.1001	JAG Kennewick WASPC Grant	6,112 74,054	0
08-836	124	Treasurer	13,500	313.10.0001	Sales & Use Tax	13,500	0
08-840	123	Superior Court	15,169	338.12.0005	S. Crt Costs WA St	15,169	0
08-841	123	Superior Court	3,762	338.12.0005	S. Crt Costs WA St	3,762	0
08-842	123	Superior Court	21,229	338.12.0005	S. Crt Costs WA St	21,229	0
08-868	136	Public Defense	135,000	288.00	Fund Balance	0	135,000
08-967	131	GIS	21,000	341.75.0131	GIS Fees - Hanford	21,000	0
08-968	111	District Court	10,100	338.12.0007	AOC Interp. Costs	10,100	0
Totals			<u>\$6,301,979</u>			<u>\$204,626</u>	<u>\$6,097,353</u>

BENTON COUNTY, WASHINGTON

Special Revenue Funds

Listing of Budget Supplements

For the Period Ended December 31, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Juvenile Center 0115-101					
08-354	\$43,976	397.10.0001	T/I CE 115	\$31,660	\$0
		338.27.0003	Franklin Co Juv Svcs	12,316	
08-355	88,505	288.00	Fund Balance	0	88,505
08-356	10,250	397.10.0001	T/I CE 115	6,962	0
		338.27.0003	Franklin Co Juv Svcs	3,288	
08-843	72,750	334.04.6061	Girl Power	7,636	0
		367.11.0003	DMC Action Ntwrk	15,114	
		367.11.0002	MacArthur Foundation	50,000	
Total	<u>\$215,481</u>			<u>\$126,976</u>	<u>\$88,505</u>
Crime Victim Compensation Fund 0120-101					
08-727	\$18,241	334.02.2004	CTED-Crime Victim	\$17,212	\$1,029
		288.00	Fund Balance	0	
	<u>\$18,241</u>			<u>\$17,212</u>	<u>\$1,029</u>
Clerk Collection Fund 0146-101					
08-563	\$40,767	338.19.0001	Collection Cost	\$40,767	\$0
Total	<u>\$40,767</u>			<u>\$40,767</u>	<u>\$0</u>
Homeless Housing & Assistance Fund 0154-1011					
08-562	\$272,600	334.04.2002	GMA (State Grant)	\$180,000	\$0
		341.27.0001	Recording Surcharge	92,600	
08-844	6,360	341.27.0001	Recording Surcharge	6,360	0
Total	<u>\$278,960</u>			<u>\$278,960</u>	<u>\$0</u>
Trial Court Improvement Fund 0156-1011					
08-838	\$100,116	288.00	Fund Balance	\$0	\$100,116
	<u>\$100,116</u>			<u>\$0</u>	<u>\$100,116</u>
96 Juvenile & Refunding Bond Fund '0205201					
08-837	\$622,241	288.00	Fund Balance	\$0	\$622,241
Total	<u>\$622,241</u>			<u>\$0</u>	<u>\$622,241</u>

BENTON COUNTY, WASHINGTON

Internal Service Funds

Listing of Budget Supplements

For the Period Ended December 31, 2008



Estimated Revenues					
Resolution Number	Supplemental Amount	Budget Code	Source	Amount	Impact to Fund Balance
Central Services 0502-101					
08-552	\$9,300	348.80.0146	Clerk collection	\$9,300	\$0
08-553	16,726	348.80.0117	Prosecuting Attorney	5,575	0
		348.80.0118	Sheriff Administration	5,575	
		348.80.0120	Sheriff Custody	5,576	
08-559	3,810	348.80.0170	Juvenile Justice	3,810	0
08-560	7,880	348.80.0121	Sheriff Patrol	7,880	0
08-561	23,340	348.80.0110	Facilities	23,340	0
08-756	6,000	348.80.0121	Sheriff Patrol	6,000	0
08-839	77,000	348.80.0156	Trial Court Improvement	77,000	0
Total	<u>\$144,056</u>			<u>\$144,056</u>	<u>\$0</u>



Schedule of Cash & Investment Activity

BENTON COUNTY, WASHINGTON

General and Special Revenue Funds
Schedule of Cash & Investment Activity
Period Ended December, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0000.101	Current Expense	\$12,586,312	\$54,564,386	\$845,827
0101.101	County Road	376,381	15,552,812	17,649,000
0103.101	Flood Control	456	1,885	0
0104.101	Veterans' Assistance	57,971	136,077	0
0106.101	Auditor's O & M	499,676	168,727	0
0108.101	Human Services	2,769,718	17,634,781	0
0110.102	Park Development	640,457	22,792	0
0111.101	Election Reserve	637,096	908,173	0
0112.101	Treasurer's O & M	1,200	111,314	444,077
0114.101	Path & Trails Reserve	2,320	18,662	163,900
0115.101	Benton-Franklin Juvenile Center	797,495	8,175,457	0
0116.101	Inmate Benevolence	513,098	624,365	2,855
0117.101	Juvenile Kitchen	11,445	12,000	0
0120.101	Crime Victim Compensation	110,638	240,736	0
0123.101	Fairgrounds Improvements	224,690	150,771	0
0124.101	Fairgrounds Operating Budget	693,579	295,390	0
0126.101	Sheriff's Investigative	200,106	28,817	0
0127.101	Canine and Boat Patrol	98,250	141,054	0
0129.101	REET Technology	100,590	27,941	0
0130.101	1/4 Percent Real Estate Excise Tax	1,059,297	343,636	0
0131.101	Probation Assessment	434,074	593,929	0
0132.101	Central Svcs Computer Replace	1,255,151	395,466	0
0133.101	1/10% Criminal Justice	5,324,091	3,009,693	0
0134.101	Noxious Weed Control	173,199	249,610	0
0135.101	Sustainable Development	239,499	478,821	0
0136.101	Courthouse Facilitator	70,477	46,106	0
0138.101	Family Services	19,943	23,283	174
0140.101	Family Services - Superior Court	22,496	22,430	0
0142.101	Jail Depreciation Reserve	31,443	200,501	2,440,000
0143.101	Distressed Area Capital	111,752	0	0
0144.101	Rural County Capital	4,111,283	2,727,876	0
0146.101	Clerk's Collection	395,107	545,466	0
0149.101	Protective Inspection Svcs	245,665	576,739	8,473
0150.101	Pest Board	88,200	92,116	0
0151.101	Work Crew Replacement	98,449	34,560	0
0152.101	State Housing	1,222,832	182,481	0
0153.101	VIT Impact	1,481,804	1,046,000	0
0154.101	Homeless Housing & Assistance	343,557	574,577	0
0155.101	Solid Waste Collection	304,460	440,132	0
0156.101	Trial Court Improvement	99,760	76,887	0
0157.101	Historical Document Preservation	105,199	38,437	0
0158.101	Domestic Violence Assessment	0	12,322	0
Total - General & Special Revenue Funds		\$37,559,211	\$110,527,212	\$21,554,306



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$55,663,631)	(\$841,328)	\$11,491,566	\$0	Current Expense
(15,072,938)	(18,144,500)	360,755	2,937,500	County Road
0	(1,500)	841	52,500	Flood Control
(141,958)	0	52,089	0	Veterans' Assistance
(244,600)	0	423,803	0	Auditor's O & M
(16,208,712)	0	4,195,787	0	Human Services
(207,678)	(400,000)	55,571	400,000	Park Development
(786,766)	0	758,503	0	Election Reserve
(96,965)	(441,183)	18,443	328,799	Treasurer's O & M
(166,868)	(14,500)	3,514	1,600	Path & Trails Reserve
(7,909,868)	(174)	1,062,910	0	Benton-Franklin Juvenile Center
(825,006)	0	315,312	0	Inmate Benevolence
(6,063)	0	17,382	0	Juvenile Kitchen
(205,746)	0	145,628	0	Crime Victim Compensation
(75,744)	0	299,717	0	Fairgrounds Improvements
(400,095)	0	588,874	0	Fairgrounds Operating Budget
(23,780)	0	205,143	0	Sheriff's Investigative
(142,169)	0	97,135	0	Canine and Boat Patrol
(3,038)	0	125,494	0	REET Technology
(373,044)	0	1,029,888	0	1/4 Percent Real Estate Excise Tax
(538,594)	0	489,409	0	Probation Assessment
(426,482)	0	1,224,135	0	Central Svcs Computer Replace
(2,509,292)	0	5,824,492	0	1/10% Criminal Justice
(280,879)	0	141,931	0	Noxious Weed Control
(152,132)	0	566,188	0	Sustainable Development
(37,540)	0	79,043	0	Courthouse Facilitator
(24,888)	0	18,511	0	Family Services
(10,000)	0	34,926	0	Family Services - Superior Court
(229,748)	(2,417,000)	25,195	897,000	Jail Depreciation Reserve
0	0	111,752	0	Distressed Area Capital
(1,515,135)	0	5,324,024	0	Rural County Capital
(344,868)	0	595,706	0	Clerk's Collection
(768,771)	0	62,105	0	Protective Inspection Svcs
(104,845)	0	75,471	0	Pest Board
0	0	133,009	0	Work Crew Replacement
0	(1,100,000)	305,313	1,100,000	State Housing
(592,492)	0	1,935,312	0	VIT Impact
(476,081)	(100,000)	342,054	100,000	Homeless Housing & Assistance
(382,706)	0	361,886	0	Solid Waste Collection
(22,789)	(15,257)	138,601	0	Trial Court Improvement
0	0	143,636	0	Historical Document Preservation
0	0	12,322	0	Domestic Violence Assessment
(\$106,971,911)	(\$23,475,442)	\$39,193,376	\$5,817,399	

BENTON COUNTY, WASHINGTON
County Funds
Schedule of Cash & Investment Activity
Period Ended December, 2008

Fund Number	Description	Fund Beginning Balance	Receipts	Transfers In
0205.201	96 Juvenile & Refunding Bond	\$622,241	\$0	\$0
0270.201	CRID 11 & 12 Debt Service	0	29,817	41,520
0271.201	CRID # 15 Debt Service	3,457	120,597	129,047
0272.201	CRID # 16 Debt Service	0	14,930	19,747
0298.201	Health Bldg Bond	1	553,106	0
0299.101	Justice Center Bond	3,419,328	4,099,626	0
0303.401	Detox Center Construction	2,894	490	63,000
0305.101	Capital Projects	13,874,248	4,502,096	791,711
0398.401	Health Bldg Construction	37	791,727	0
0501.101	Equipment Rental and Revolving	24,324	2,606,243	16,644,000
0502.101	Central Services	525,355	2,862,912	0
0503.101	Workers' Compensation	725,796	758,040	0
0504.101	Insurance Management	694,959	1,329,491	0
0505.101	Accumulated Leave	343,011	540,436	0
Total - Other County Funds		\$20,235,652	\$18,209,511	\$17,689,024

Fund Number	Description	Beginning cash Balance	Transfers In	Disbursements
6310.101	Claims Clearing Fund	\$1,607,477	\$164,345,949	(\$163,032,350)
6311.101	Payroll Clearing fund	9,808	6,253,525	(6,251,583)
Total - County Clearing Funds		\$1,617,284	\$170,599,474	(\$169,283,933)

		All Funds Beginning Balance	Total Fund Cash Balance Plus Clearing Funds = Net Cash Available
Grand Total		\$59,412,147	\$63,249,119



Disbursements	Transfers Out	Fund Cash Balance	Fund Current Investment	
(\$622,241)	\$0	\$0	\$0	96 Juvenile & Refunding Bond
(42,963)	(28,176)	197	11,741	CRID 11 & 12 Debt Service
(129,047)	(123,104)	950	2,896	CRID # 15 Debt Service
(19,729)	(14,942)	7	951	CRID # 16 Debt Service
(322,273)	0	230,835	0	Health Bldg Bond
(2,350,685)	(605,685)	4,562,584	0	Justice Center Bond
(3,304)	(60,500)	2,581	14,500	Detox Center Construction
(4,879,864)	0	14,288,192	0	Capital Projects
(52)	(791,711)	0	0	Health Bldg Construction
(1,547,174)	(17,720,000)	7,393	4,036,100	Equipment Rental and Revolving
(2,986,380)	0	401,887	0	Central Services
(902,966)	0	580,870	900,000	Workers' Compensation
(1,351,628)	0	672,822	34,000	Insurance Management
(508,849)	0	374,598	0	Accumulated Leave
(\$15,667,152)	(\$19,344,118)	\$21,122,917	\$5,000,189	

Net Cash Available
\$2,921,076
11,749
<u>\$2,932,825</u>

All Funds Current Investment
<u>\$10,817,587</u>